

# Fiscal Year 2023 Proposed Budget

SEEKONK | Massachusetts

# FY 2023 Budget

## Long-Term Growth and Sustainability – Planning Since FY 2014

- Conservative budgeting approach that ensures sustainability even in economic downturns
- Generated \$18.3m (\$2.6m avg/yr) in Free Cash from FY 15 – FY 21
- Stabilization Fund \$5.3m
  - ✓ Funding represents 15% of prior year's tax levy
  - ✓ Financial policy requires a balance of no less than 7% of the prior year's tax levy
- Created an OPEB Trust Fund to begin funding our \$37m unfunded liability
  - ✓ The actuarial Roll-Forward Valuation analysis is completed every other year, in accordance with GASB-74 and GASB-75
  - ✓ Current Trust Fund balance is \$3.7m - reducing our unfunded liability by 9.8%
- Free Cash and other one-time money not utilized for balancing of General Fund Budget

# FY 2023 Recommended Budget

## Budget Assumptions

- New Growth budgeted at \$500k
- 2.5% Tax Levy increase as voted at the Quad Board Meeting
- Conservative assumption with local receipts
- General Unrestricted Local Aid and Chapter 70 based on Governor's Budget
- Payroll this fiscal year will be based on 52.2 weeks
- Library, Police, Fire, and Dispatch units have expired or expiring CBAs – No salary adjustments built into budget

# FY 2023 Budget Summary

## Fiscal Year 2023 Budget

- Balanced Budget of \$66,579,911
- Reflects a 4.95% increase over FY 22

## General Fund

- \$65,231,167 budget
  - General Government \$17,876,088
  - Education \$32,293,638
  - Fixed Cost and Debt Service \$15,061,441

## Sanitation Enterprise Fund

- \$1,348,744 budget
- Reflects a 6% increase over FY 22

# FY 2023 Budgeted Resources

State Aid - \$8,711,491

- General Unrestricted Local Aid - \$1,499,076 (\$10,397 increase)
- Chapter 70 - \$7,212,415 (\$431,257 increase)

Tax Levy - \$50,477,790

- Prior Year Base - \$46,016,987
- 2.5% increase on base - \$1,150,425
- Estimated New Growth - \$500,000
- Debt Exclusion - \$2,810,378

Local Receipts - \$2,475,000

- 12.98% increase from FY 22

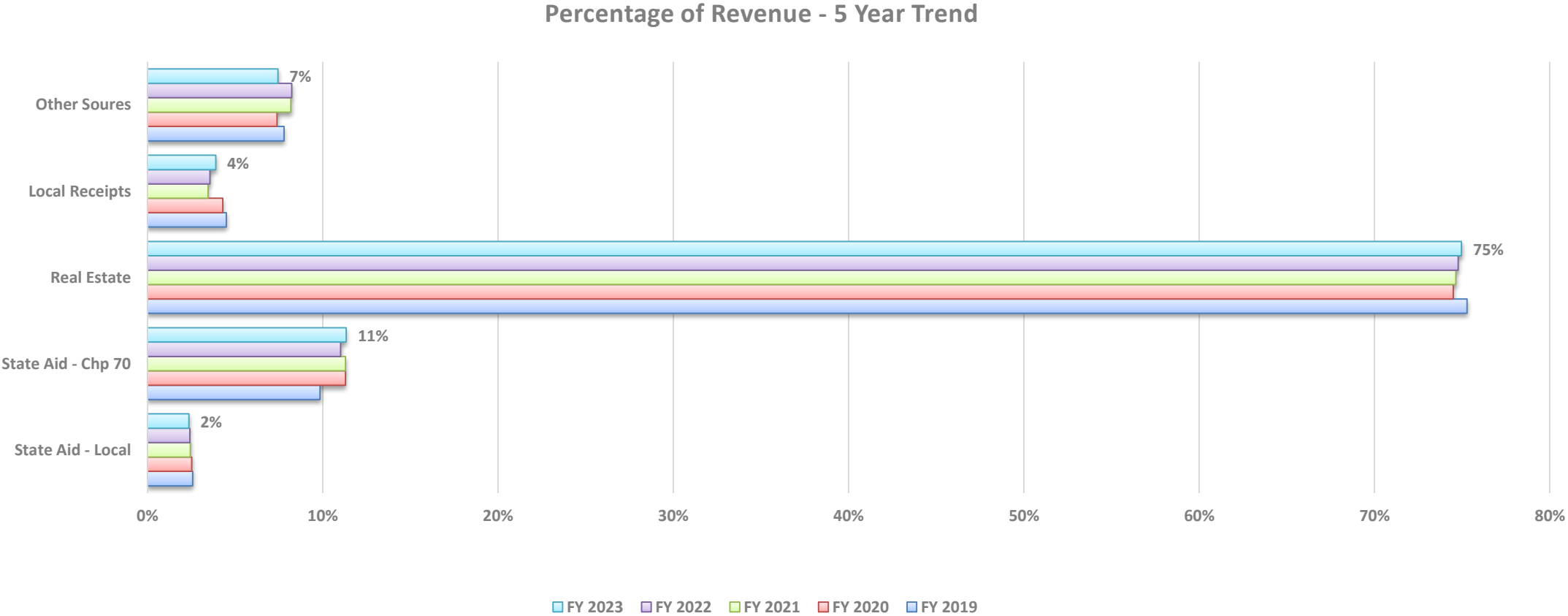
# FY 2023 Budgeted Resources

Motor Vehicle Excise - \$2,900,000

Other Revenue Sources- \$1,835,414

- No use of Free Cash
- Ambulance Receipts - \$1,018,036
- Overlay Surplus - \$450,000
- Other Revenue Sources - \$367,378

# Revenue Type - 5 Year Trend Analysis

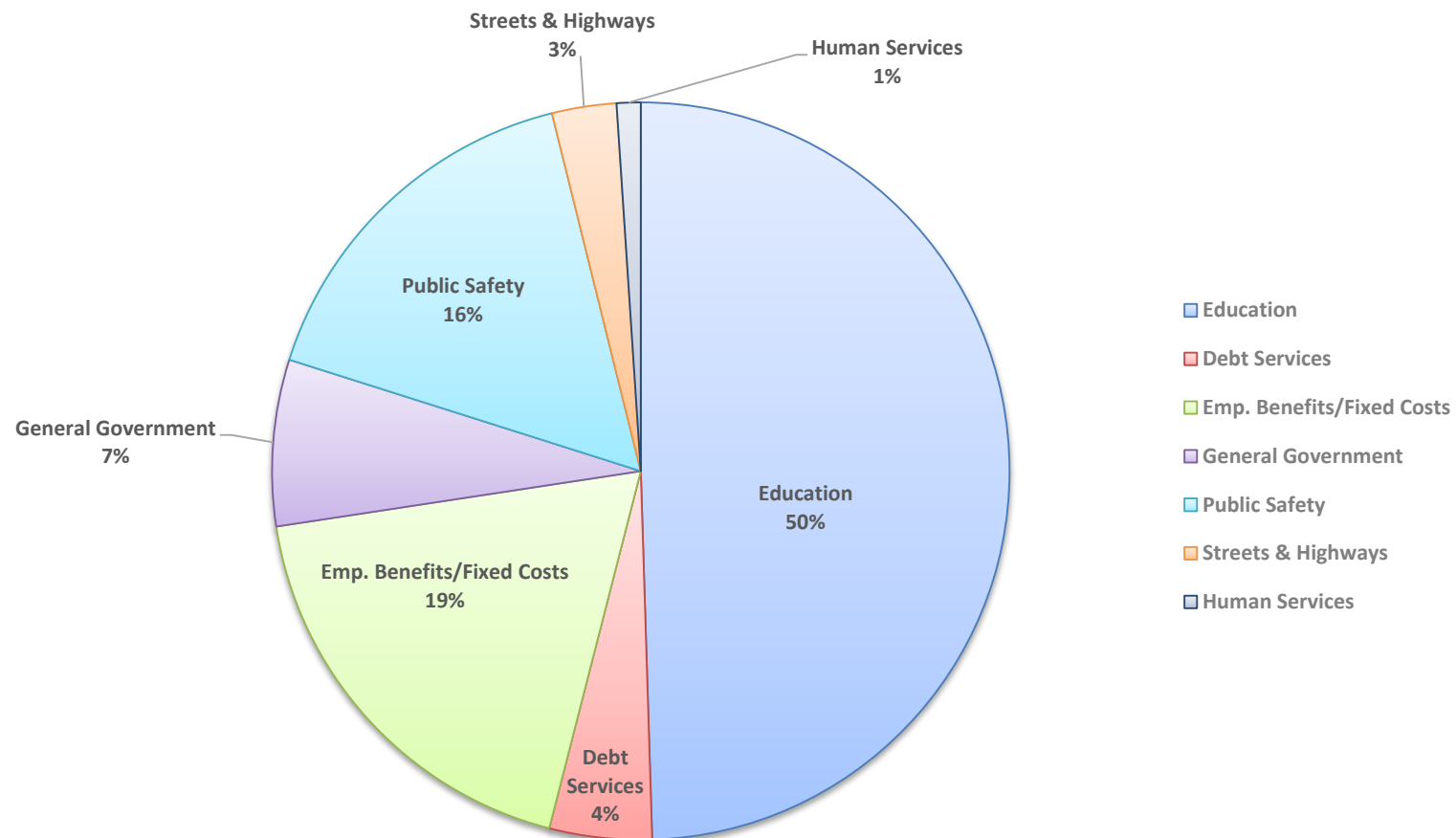


# FY 2023 Departmental Budgets

- General Government - \$3,252,144
  - 9.77% Increase
- General Government Legal - \$165,000
  - 0% Increase
- Public Safety - \$10,593,713
  - 3.47% Increase
- Education - \$32,293,638
  - 2.85% Increase
- Highway & Streets - \$1,842,669
  - 8.47% Increase
- Other Environmental - \$139,975
  - 39.28% Increase
- Human Services- \$685,205
  - 5.91% Increase
- Culture & Recreation - \$1,197,383
  - .32% Increase
- Debt & Interest - \$2,927,883
  - 29.36% Increase
- Other Fixed Costs - \$12,133,558
  - 5.5% Increase
- Sanitation Enterprise Fund
  - 6% Increase



# % of Departmental Budgets



# FY 2023 General Govt. Highlights

## Selectmen's Office - \$37,400

- Reflects a 18% increase over FY 22
  - Increase of \$5k to the Other Initiative line
    - Covers additional cost for TV9 meeting coverages and newly added Tree Lighting event

## Town Administrator's Office- \$448,451

- Reflects a 4.5% increase over FY 22
- Salary adjustments for 4 FTEs
  - T.A. and Assistant T.A. COLA adjustment of 2%
  - Executive Administrative Assistant mid-year contract renewal in FY 22 and a 2% adjustment for FY 23
  - Administrative Assistant new contract for FY 23 with a wage adjustment 4.56% increase

# FY 2023 General Govt. Highlights

## Elections - \$32,094

- Reflects a 130.45% increase over FY 22
  - Increase of \$18k to cover 3 Elections (1 Town and 2 State elections)
    - Costs include 4 election workers, 3 police officers, cost of ballots and other related expenses

## Registrars - \$11,752

- Reflects a 7.7% increase over FY 22
  - Increase of \$800 for census printing & mailing and annual street listing & binding

# FY 2023 General Govt. Highlights

Director of Finance - \$244,124

- Reflects a 47% increase over FY 22
  - 2 FTEs
  - Finance Director/Accountant salary adjusted to \$110k for recruitment of a new Director
    - ✓ 95% of salary covered in the General Fund & 5% charged directly to the Sanitation Enterprise Fund
  - One-time expense increases due to retirement
    - ✓ \$55k retirement buyout for Finance Director – salary line item

# FY 2023 General Govt. Highlights

## Assessor's Office - \$313,335

- Reflects a 5.25% increase over FY 22
  - 4 FTEs – now fully staffed
    - ✓ Contractual adjustments for Clerical Unit – 2.25% COLA adjustments, step increases, and longevity
    - ✓ Contractual adjustments for Supervisor's Unit – 2% COLA adjustment, step increases, and longevity
  - \$1,200 increase for contractual clothing allowance
  - \$1,500 increase to Conferences & Seminars for additional training for Assessor and Assistant Assessor
  - \$4k reduction to Services - Personal Property valuations

# FY 2023 General Govt. Highlights

## Treasurer's Office - \$203,438

- Reflects a 3% increase over FY 22
  - Contractual increases
    - ✓ Contractual adjustments for Clerical Unit – 2.25% COLA adjustments, step increases, and longevity
    - ✓ Contractual adjustments for Supervisor's Unit – 2% COLA adjustment, step increases, and longevity
  - Treasurer's salary – 50% charged to Collector's budget

## Tax Title- \$40,000

- Reflects a 20% decrease over FY 22
  - \$10k reduction due to aggressive collection of tax title

# FY 2023 General Govt. Highlights

## Town Clerk - \$148,580

- Reflects a 4.5% increase over FY 22
  - Contractual adjustments for Supervisor's Unit – 2% COLA adjustment and longevity
  - Town Clerk salary adjustment requests of \$6,365 – will require TM vote

## Management Information Systems- \$339,506

- Reflects a 2.8% increase over FY 22
- \$7,441 reduction in Services – Software
- \$8,843 increase in Services – Tech website, EnerGov, Executime
- \$7,795 increase in Services – Software due to increase MUNIS costs

# FY 2023 General Govt. Highlights

## Zoning Board - \$53,321

- Reflects a 4% increase over FY 22
  - Contractual adjustments for Clerical Unit – 2.25% COLA adjustments and step increases

## Planning Board - \$150,781

- Reflects a 37% increase over FY 22
  - Contractual increases
    - ✓ Contractual adjustments for Clerical Unit – 2.25% COLA adjustments
    - ✓ Contractual adjustments for Supervisor's Unit – 2% COLA adjustment
  - \$24k Rollup effect for FY 22 mid-year hire of part-time to fulltime clerical position
    - ✓ A fulltime clerical position was split between Planning and Conservation
  - \$13,500 increase for Planning Board stipend approved at last year's TM
  - \$1,500 increase for third-party consultant plan reviews



# FY 2023 General Govt. Highlights

## Buildings Operations - \$765,607

- Reflects a 9% increase over FY 22
  - Building maintenance and repair lines adjust as needed
  - Adjustments made to electric and gas lines for all municipal buildings
    - Largest increase in Public Safety electric - \$20k increase
    - Increase of \$25,000 when compared to FY 21
  - \$10,000 added for playground maintenance and upkeep

## Town Hall Expenses - \$152,090

- Reflects a 26% increase over FY 22
  - \$30k increase for professional development, mandatory trainings, and re-certifications for Town employees
    - ✓ MCCPO, Harassment, Leadership Training, Public Records, Open Meeting Law, Safety Training, and other job specific trainings

# FY 2023 Public Safety Highlights

## Police Department - \$4,937,770

- Reflects a 4% increase over FY 22
- Salaries – 40 FTE (1 Chief, 1 Deputy Chief, 1 Captain, 3 Lieutenants, 7 Sergeants, 27 officers)
  - No COLA adjustments for police union – beginning negotiations for a successor agreement
  - Contractual adjustments for Chief, Deputy, Technical & Administrative Assistant, and Executive Administrative Assistant
  - \$5k increase for Detective OT to conduct evidence & drug room audit and destruction
  - Vacation and Vacation replacement increase due to added vacation day per CBA
  - Community Engagement line added - \$20k for national night out & citizens academy
  - \$5k increase in PD Training salaries
    - ✓ Covers training for special officers (480 hours \*6 officers, bridge academy, plus additional in-house training of specials)
  - \$3k increase for Services – Pre-Employment to cover 3 academy recruits
  - \$6,500 increase in Software for increased costs to licensing agreements
  - \$15k increase in Motor Fuel

# FY 2023 Public Safety Highlights

## Public Safety Communications - \$1,030,515

- Reflects a 10% increase over FY 22
  - 2% contractual increase for the Director of Communications
  - Contractual increase of \$1/hr to Lead Dispatcher and Dispatch Emergency Specialist
  - Rollup effect on mid-year hire for Dispatch Emergency Specialist
  - Union step increases – No COLA adjustments due to expiring 2 year contract
  - \$5K increase in OT due to contractual salary rate increases
  - \$1k increase for shift differential due to contractual increase from \$1.50 to \$1.75
  - \$12k increase in Radio Maintenance line to cover CyberComm's service agreement
  - \$8k increase in Phone line to cover increase costs in service agreements and Comcast related increases
  - \$5k increase in Dispatch Equipment replacement
  - 9-1-1 Grant covers 16hrs/person for State approved training as well as APCO membership

# FY 2023 Public Safety Highlights

Fire Department - \$3,970,318

- Reflects a 2% increase over FY 22
- Salaries – 40 FTE (1 Chief, 1 Deputy Chief, 2 Captains, 8 Lieutenants, 28 Fire Fighters)
  - Contractual adjustments for Chief and Senior Secretary
  - No COLA adjustments for fire union – 2 year CBA expiring in FY 23
  - \$40k increase in OT to cover staffing shortage (6 vacant positions)
  - \$500 increase for Fire Inspection stipend to cover 2<sup>nd</sup> Captain
  - \$5,200 increase to Services – Vehicle due to an anticipated 8% increase in service related costs
  - \$3,500 increase to Services – Contracts to cover increase costs for license/agreements (Prodigy, Stryker, AladTec, Zoll Medical, etc.)

# FY 2023 Public Safety Highlights

## Forestry Expense- \$65,000

- Reflects a 30% increase over FY 22
  - \$15k increase for additional tree removal

## Building Inspector - \$261,066

- Reflects a 5% increase over FY 22
  - Contractual adjustments for Clerical Unit – 2.25% COLA adjustments and step increase
  - Contractual adjustments for Supervisor's Unit – 2% COLA adjustment and step increase
  - \$1,200 Clothing Allowance increase per CBA

## Gas Inspector - \$10,000

- Reflects a 16% increase over FY 22
  - Increased to support trends for gas inspection and plan review (\$35/inspection)

# FY 2023 Public Safety Highlights

## Animal Control - \$249,699

- Reflects a 7% decrease over FY 22
- Salaries – 4.5 FTE (1 ACO, 2 Assistant ACO, 1 fulltime Kennel Worker, and 1 part-time Kennel Worker)
  - Contractual adjustments for Supervisor's Unit – 2% COLA adjustment and step increase
  - Animal Control Officer retirement in FY 22 – vacant position budgeted as Assistant ACO
    - ✓ \$22k savings

# FY 2023 Streets & Highways Highlights

Department of Public Works- \$1,842,669

- Reflects a 8% increase over FY 22
- Salaries – 24 FTE (1 Superintendent, 1 Assistant Superintendent, 2 clerical, 4 Foremen, 5 Operators, Mechanic, 9 Drivers/Laborers, 1 Facilities Maintenance)
  - Contractual adjustments for Superintendent and Assistant Superintendent – 2% COLA adjustment
  - Contractual adjustments for DPW Unit – 1.75% COLA adjustment, step increases, and longevity
- 3 year staffing outlook – 4 new positions
  - 1 new Driver/Laborer position for FY 23
  - 1 new Driver/Laborer position for FY 24
  - 2 new Driver Laborer positions for FY 25

# FY 2023 Streets & Highways Highlights

## Department of Public Works- Continued

- \$10k increase in Overtime to cover maintenance of newly acquired land
- \$3k increase in Exam/License line item to cover pesticide license for ballfields conservation areas
- \$3k increase to Uniform line to cover new FTE
- \$5k increase to Motor Fuel line
- \$10k increase to Vehicle Supply line
- \$10k increase to Equipment Supply line
- \$10k increase to Services Consultant line to cover increase demand for engineering services



# FY 2023 Other Environmental Highlights

## Conservation - \$139,975

- Reflects a 39% increase over FY22
  - Contractual increases
    - ✓ Contractual adjustments for Clerical Unit – 2.25% COLA adjustments
    - ✓ Contractual adjustments for Supervisor's Unit – 2% COLA adjustment
  - \$16k Rollup effect for FY 22 mid-year hire of part-time to fulltime clerical position
    - ✓ A fulltime clerical position was split between Planning and Conservation
  - 60% of Salaries budgeted in General Fund and 40% covered by Conservation Revolving Account
  - \$7,500 increase to Consulting line to allow for consulting on several new projects and newly acquired land
  - \$4,500 increase to Supplies - Special Events for storybook trails and ribbon cutting for Burr's Pond and Medeiros property

# FY 2023 Human Services Highlights

Board of Health - \$213,195

- Reflects a 4% increase over FY22
  - Contractual increases
    - ✓ Contractual adjustments for Clerical Unit – 2.25% COLA adjustments and longevity
    - ✓ Contractual adjustments for Supervisor's Unit – 2% COLA adjustment
  - \$1,200 increase to Uniform Allowance per the CBA
  - \$900 increase to cover costs for additional conferences/seminars

# FY 2023 Human Services Highlights

## Human Services - \$249,543

- Reflects a 12% increase over FY22
  - Contractual increases
    - ✓ Contractual adjustments for Clerical Unit – 2.25% COLA adjustments and longevity
    - ✓ Contractual adjustments for Supervisor's Unit – 2% COLA adjustment
  - \$15k increase for Outreach Coordinator - part-time to full-time
  - \$8k increase due to moving Community Liaison salary from State Formula Grant to General Fund
    - ✓ Allows the State Formula Grant to fund more programs for Seniors

## Veterans Services- \$206,367

- Reflects a 2% increase over FY22
  - Contractual adjustments for Supervisor's Unit – 2% COLA adjustment
  - \$2,500 increase for Veterans Services Other line to cover increased costs for flags

# FY 2023 Culture & Recreation Highlights

## Library Services - \$1,062,401

- Reflects a 0% increase over FY22
  - No COLA adjustment due to expired contract
  - Meeting the Municipal Appropriation Requirement (MAR)
  - Materials meet 16% State requirement

# FY 2023 Debt & Fixed Cost Highlights

## 1. Debt & Interest- \$2,927,883

### ➤ Reflects a 29% increase over FY22

- Bonds for Aitken Expansion, Senior Center Phase II, and South End Fire Station

## 2. Other Fixed Costs - \$12,133,558

### ➤ Reflects a 6% increase over FY22

- \$3,471,949 Pension (\$106k increase)
- \$699k Liability Insurance (Workers Comp, Unemployment, Medical Claims Workers Comp etc.)
- \$7.3m Health Insurance (6% increase)
- \$612k Other

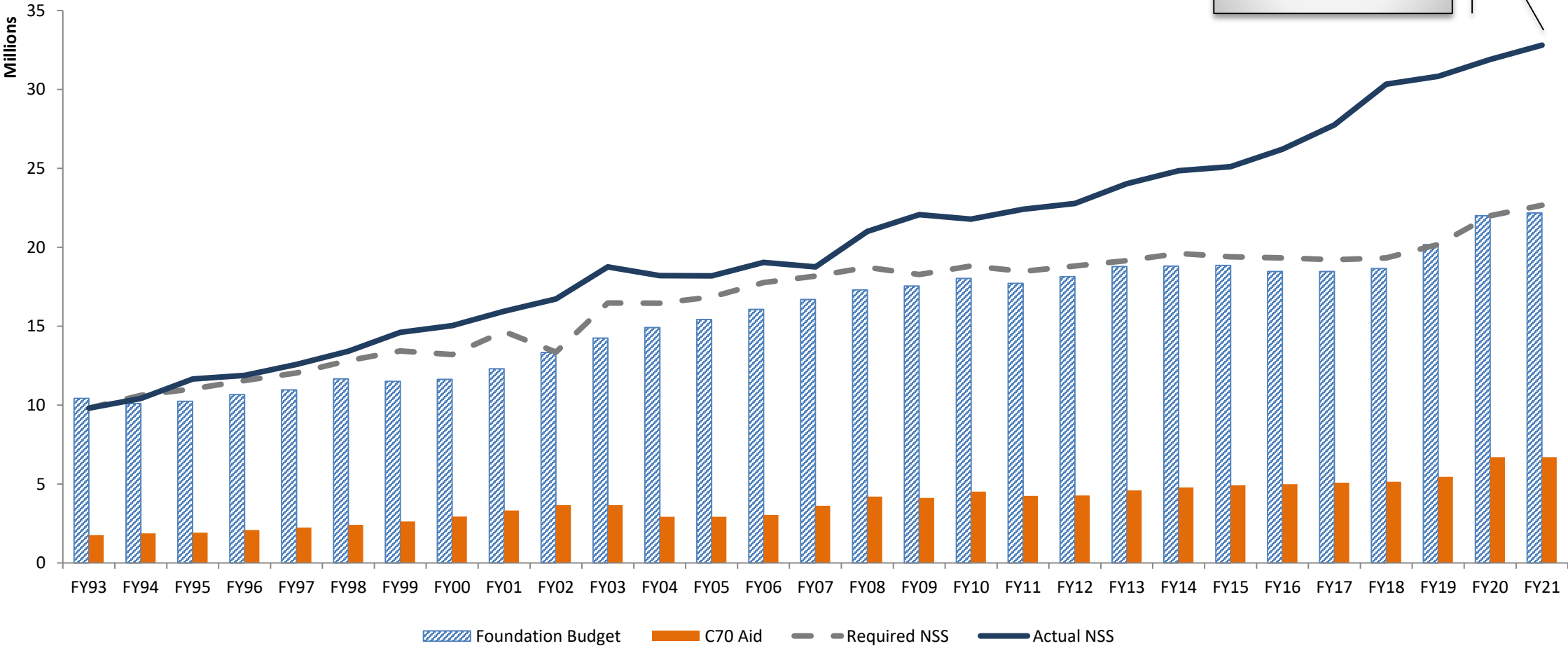
# FY 2023 Education Highlights

Seekonk Schools - \$30,859,506

- Reflects a 2.6% increase over FY22
  - Chapter 70 has increased by \$431,257 (\$7,212,415)
    - ✓ 77% of funding coming from Town (\$23,647,091)
  - Foundation Enrollment 2,087
  - Net School Spending (NSS) Requirement \$24,525,300
    - ✓ Town's Minimum Contribution requirement is \$17,348,780
    - ✓ School Department is being funded \$6,334,206 (26% above NSS)

# FY 2023 Education Highlights

\$6.9m above Net School Spending



# FY 2023 Education Highlights

## Tri County School Assessment - \$1,270,392

- Reflects FY22 assessment
- Foundation Enrollment of 83 Students
- Seekonk represents 9.57% of enrollment

## Bristol County Agricultural Assessment - \$158,339

- Reflects a 285% increase over FY22
  - ✓ \$108k debt assessment for new school
- 18 Students



# FY 2023 Sanitation Highlights

Sanitation - \$1,406,705

- Reflects a 6% increase over FY22
  - Landfill \$285,211
    - ✓ Contractual salary adjustments of \$3k
  - Rubbish Collection/Disposal/Recycling \$1,063,533
    - ✓ Collection Contract increased \$17,924 (year 9 of 10)
    - ✓ Tipping Fee increased from \$79/ton to \$80/ton
    - ✓ \$55k increase in disposal costs due to increased tonnage from 2,650 to 3,300
  - Indirect Costs - \$57,960 (Revenue transferred into General Fund)

# Questions

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